



MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT
APPLICATION FOR CLAIMING TAX CREDITS

MISSOURI FORM
CDTC-770

FOR OFFICIAL USE ONLY

BENEFIT NUMBER

INSTRUCTIONS FOR COMPLETING REQUESTED INFORMATION CAN BE FOUND ON THE BACK OF THIS FORM. THIS APPLICATION IS TO BE COMPLETED BY THE TAX-PAYER FOR WHICH A TAX CREDIT WILL BE ISSUED. PLEASE TYPE OR PRINT.

PART I: QUALIFYING PROGRAM

☐ FAMILY DEVELOPMENT ACCOUNT PROGRAM ☐ NEIGHBORHOOD ASSISTANCE PROGRAM ☐ YOUTH OPPORTUNITIES PROGRAM

PART II: TAXPAYER IDENTIFICATION

TAXPAYER NAME, INCLUDING SPOUSE IF APPLICABLE AND IF CONTRIBUTING FROM A BUSINESS, USE BUSINESS NAME

CONTACT PERSON IF BUSINESS

DAYTIME TELEPHONE NUMBER

()

MAILING ADDRESS

CITY

STATE

ZIP CODE

SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

BUSINESS FEDERAL IDENTIFICATION NUMBER

MISSOURI IDENTIFICATION NUMBER

TAXES ARE PAID BY

☐ CALENDAR YEAR ☐ FISCAL YEAR FROM _____ TO _____

PART III: TAXPAYER ELIGIBILITY (SELECT A QUALIFYING ELIGIBILITY STATUS BELOW)

INDIVIDUAL

- ☐ INDIVIDUAL (YOP AND FDA ONLY)
☐ INDIVIDUAL WITH A FARM OPERATION
☐ INDIVIDUAL REPORTING INCOME FROM ROYALTIES OR RENTAL PROPERTY
☐ INDIVIDUAL REPORTING INCOME FROM A SOLE PROPRIETORSHIP, S-CORPORATION, PARTNERSHIP, OR LIMITED LIABILITY CORPORATION

BUSINESS

- ☐ CORPORATION
☐ S-CORPORATION (ATTACH SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS AND PERCENTAGE OF OWNERSHIP)
☐ PARTNERSHIP (ATTACH PARTNER'S NAMES, SOCIAL SECURITY NUMBERS AND PERCENTAGE OF OWNERSHIP)
☐ LIMITED LIABILITY CORPORATION (ATTACH A LIST OF PARTNERS, SOCIAL SECURITY NUMBERS AND PERCENTAGE OF OWNERSHIP)
☐ FINANCIAL INSTITUTION
☐ INSURANCE COMPANY

PART IV: TYPE OF CONTRIBUTION AND VALUE

| TYPE OF CONTRIBUTION | VALUE | DATE OF CONTRIBUTION MONTH/DAY/YEAR |
|--|-------|--|
| <input type="checkbox"/> CASH (AMOUNT OF THE CONTRIBUTION MINUS GOODS OR SERVICES RECEIVED) | \$ | |
| <input type="checkbox"/> STOCKS/BONDS (VALUE OF MARKET PRICE ON DATE OF CONTRIBUTION/TRANSFER) | \$ | |
| <input type="checkbox"/> IN-KIND (VALUED AS COST TO THE CONTRIBUTOR OR FAIR MARKET VALUE, WHICHEVER IS LESS) | \$ | |
| <input type="checkbox"/> WAGES PAID TO PARTICIPATING YOUTH (YOP ONLY) | \$ | |

PART V: TAXPAYER CERTIFICATION (TO BE COMPLETED IN THE PRESENCE OF A NOTARY)

I have examined the above application and all matters stated therein are, to the best of my knowledge, information and belief, true, correct and complete. Further, if operating as a business in Missouri, I declare that I do not employ illegal aliens and have complied with federal law (8 U.S.C. 1324A), which requires the examination of appropriate document(s) to verify that an individual is not an unauthorized alien. I understand that if I am found to have employed an illegal alien in Missouri and did not, for that employee, examine the document(s) required by federal tax law, that I shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding.

TAXPAYER SIGNATURE

NOTARY PUBLIC EMBOSSE OR
BLACK INK RUBBER STAMP SEAL

STATE

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF

YEAR

USE RUBBER STAMP IN CLEAR AREA BELOW.

NOTARY PUBLIC SIGNATURE

MY COMMISSION
EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)

PART VI: CONTRIBUTION VERIFICATION TO BE COMPLETED BY PROJECT DIRECTOR

APPROVED ORGANIZATION NAME

APPROPRIATION YEAR AND/OR PROJECT NUMBER

I HAVE EXAMINED THIS APPLICATION AND ALL ATTACHMENTS AND BELIEVE IT TO BE AN ACCURATE DESCRIPTION OF THE CONTRIBUTION RECEIVED BY OUR ORGANIZATION FOR THE PURPOSE OF CARRYING OUT THE APPROVED PROJECT.

PROJECT DIRECTOR (TYPED)

PROJECT DIRECTOR SIGNATURE

DATE

IMPORTANT: THIS FORM MUST BE SUBMITTED TO DED WITHIN 12 MONTHS FROM THE DATE OF CONTRIBUTION TO QUALIFY FOR A TAX CREDIT.

INSTRUCTIONS FOR COMPLETING MISSOURI FORM CDT-770

For individuals and businesses that have contributed to organizations approved by the Family Development Account Program, Neighborhood Assistance Program or Youth Opportunities Program. Please allow the Department of Economic Development 2 to 4 weeks for processing.

TO BE COMPLETED BY THE CONTRIBUTOR/TAXPAYER

PART I

Select the one program that the organization currently participates in that received your contribution.

PART II

- Provide the taxpayer name. If you are contributing as an individual, the taxpayer name will be your own name plus your spouse if applicable. If you are contributing as a business, the taxpayer name will be the name of the business.
- Indicate the complete address and contact name for which information regarding this tax credit application may be sent. Include a day-time phone number in the event that DED staff have questions regarding the tax credit application.
- Indicate whether your tax is paid by calendar year or fiscal year. If fiscal year, enter the dates.

PART III

Select the taxpayer status that qualifies you to receive a tax credit. You must check the one box that describes your taxpayer status at the time the contribution was made. Partnerships and S-Corporations are required to attach a complete list of partners or shareholders and their social security numbers along with the percent ownership of each. Note: the percent of profit distribution is not always the same as percent of ownership. If any of the partners or shareholders are trusts, include both the Federal ID number for the trust and social security number of the beneficiary.

PART IV

Indicate the type of contribution made to the participating organization and the value of the contribution. Attach documentation for the contribution made.

Cash: enclose a copy of the front and back of the cancelled check, microfiche copy of the check, money order, cashier's check or credit card transaction receipt with approval code for proof of payment.

Stocks/bonds: enclose documentation of the transfer of stocks/bonds from the donor to the organization, indicating the name of the securities, number of shares, date of transfer and market value on the date of transfer. Also include documentation of sale of stocks/bonds by the organization, indicating names of securities, number of shares and date of sale.

In-kind:

- Real estate contributions: enclose a copy of the deed, the required number of appraisals and a Phase I Environmental Assessment if applicable. Appraisals are required for real or personal property contributions. The contribution shall be equal to the lowest of at least two qualified independent appraisals, with the following exceptions: commercial property whose value is less than fifty thousand dollars and vacant or residential property which value is less than twenty-five thousand dollars will require only one appraisal. State-licensed or certified appraisers must perform all appraisals.
- Documentation is required of comparable market value of the rental or the actual rental value, whichever is less, when the full title of real or personal property is not transferred and use of property is offered.
- Phase I environmental assessment is required on all commercial real estate contributed for NAP/YOP credit or purchased using NAP/YOP contributions.
- Contributions of equipment/supplies: enclose a copy of the invoice or other documentation showing the cost to the contributor or current fair market value, whichever is less.
- Professional services (NAP only): enclose a copy of the invoice or other documentation showing the cost to the contributor or current fair market value, whichever is less.

Wages paid (YOP only): enclose a copy of the employer's payroll record, along with the wages paid statement signed by the employee and employer itemizing the total number of hours worked (both regular and overtime) and the employee's hourly wages. The wages paid statement may be obtained by contacting the Youth Opportunities Program.

PART V

- The person completing this form must read the certification and sign this section in the presence of a notary.
- Return the form along with proof of contribution to the organization to which you donated.

DO NOT CLAIM THIS CREDIT ON YOUR MISSOURI TAX RETURN UNTIL YOU HAVE RECEIVED AN OFFICIAL TAX CREDIT CERTIFICATION FROM THE DEPARTMENT OF ECONOMIC DEVELOPMENT.

TO BE COMPLETED BY THE PROJECT DIRECTOR OF THE PARTICIPATING ORGANIZATION

PART VI

- Indicate the name of the approved organization.
- Indicate the appropriation year or project number as assigned by DED.
- Sign the application and forward to the Department of Economic Development for processing.

Send the tax credit application to the appropriate program at the following address:

Family Development Account Program
MO Department of Economic Development
P.O. Box 118, Jefferson City MO 65102
(573) 526-5417

Neighborhood Assistance Program
MO Department of Economic Development
P.O. Box 118, Jefferson City MO 65102
(573) 522-2629

Youth Opportunities Program
MO Department of Economic Development
P.O. Box 118, Jefferson City MO 65102
(573) 751-4539